



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**11 Dawson 0373 Glendive Public Schools**

#### 0206 Glendive Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,050,378.51	5,050,378.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	474,503.02	474,503.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	59,192.62	59,192.62	0.00	0.00	0.00	0.00
222X Educational Media Services	349,317.56	349,317.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	235,254.20	235,254.20	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	471,611.54	471,611.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,862.55	2,000.00	57,862.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	964,659.91	862,372.91	0.00	102,287.00	0.00	0.00
27XX Student Transportation Services	473,266.09	473,266.09	0.00	0.00	0.00	0.00
31XX Food Services	643,160.28	630,496.85	0.00	12,663.43	0.00	0.00
34XX Extracurricular - Activities	3,019.32	3,019.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	83,750.62	83,750.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	949.64	949.64	0.00	0.00	0.00	0.00
<b>Totals</b>	8,868,925.86	8,696,112.88	57,862.55	114,950.43	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,868,925.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**11 Dawson 0373 Glendive Public Schools**

**0207 Dawson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,905,613.28	1,873,346.50	0.00	32,266.78	0.00	0.00
21XX Support Services - Students	135,532.96	135,532.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,160.15	2,160.15	0.00	0.00	0.00	0.00
222X Educational Media Services	177,965.12	177,965.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,449.66	111,449.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	263,380.36	263,380.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,011.06	0.00	34,011.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,593,621.10	602,315.74	0.00	991,305.36	0.00	0.00
27XX Student Transportation Services	370,828.13	158,370.32	0.00	212,457.81	0.00	0.00
34XX Extracurricular - Activities	65,572.13	65,572.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	196,053.61	196,053.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	120,150.00	0.00	0.00	120,150.00	0.00	0.00
<b>Totals</b>	4,976,337.56	3,586,146.55	34,011.06	1,356,179.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,976,337.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0206 Glendive Elem	Indirect/Direct	57,862.55 / 8,696,112.88	0.67%		
	LE 0207 Dawson H S	Indirect/Direct	34,011.06 / 3,586,146.55	0.95%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0206 Glendive Elem	0.0100	0.0100	0.0093	0.0084	0.67%
	0207 Dawson H S	0.0100	0.0100	0.0093	0.0084	0.95%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0206 Glendive Elem	0.0000	0.0000	0.0000	0.0000	
	0207 Dawson H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0206 Glendive Elem	0.0100	0.0100	0.0093	0.0084	
	0207 Dawson H S	0.0100	0.0100	0.0093	0.0084	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0206 Glendive Elem	0.84%	
	0207 Dawson H S	0.90%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0373 Glendive Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.87%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**11 Dawson 0381 Bloomfield Elementary**

#### 0215 Bloomfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	61,017.43	61,017.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,825.00	1,825.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,354.96	1,354.96	0.00	0.00	0.00	0.00
222X Educational Media Services	394.26	394.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,112.19	23,112.19	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,266.72	9,166.72	0.00	20,100.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,634.27	0.00	0.00	1,634.27	0.00	0.00
<b>Totals</b>	118,604.83	96,870.56	0.00	21,734.27	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	118,604.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0215 Bloomfield Elem</b>	Indirect/Direct	0.00 / 96,870.56	0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0215 Bloomfield Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0215 Bloomfield Elem			0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0381 Bloomfield Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**11 Dawson 0382 Lindsay Elementary**

#### 0216 Lindsay Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	139,831.04	139,831.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	905.75	905.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,608.89	12,608.89	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,070.80	17,070.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,219.23	3,219.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,947.51	0.00	0.00	11,947.51	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,902.31	0.00	0.00	2,902.31	0.00	0.00
<b>Totals</b>	188,485.53	173,635.71	0.00	14,849.82	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	188,485.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0216 Lindsay Elem</b>	Indirect/Direct	0.00 / 173,635.71	0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0216 Lindsay Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0216 Lindsay Elem				0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0382 Lindsay Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**0.00%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**11 Dawson 0393 Richey Public Schools**

**0227 Richey Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	411,046.00	411,046.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,713.00	88,714.00	0.00	999.00	0.00	0.00
24XX Support Services - School Administration	1,744.00	1,744.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,694.00	9,122.00	13,572.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	79,737.00	79,737.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,663.00	48,663.00	0.00	0.00	0.00	0.00
31XX Food Services	10,966.00	10,966.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,315.00	5,315.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,183.67	32,183.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	270,524.00	0.00	0.00	270,524.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	76,526.00	0.00	0.00	76,526.00	0.00	0.00
<b>Totals</b>	1,049,111.67	687,490.67	13,572.00	348,049.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,049,111.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**11 Dawson 0393 Richey Public Schools**

**0228 Richey H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	263,233.87	261,733.87	0.00	1,500.00	0.00	0.00
23XX Support Services - General Administration	78,115.00	78,115.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,040.00	3,936.00	36,104.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,393.00	194,393.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,595.00	44,595.00	0.00	0.00	0.00	0.00
31XX Food Services	47,859.00	47,859.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,229.00	11,229.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	110,789.30	110,789.30	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	615,185.00	0.00	0.00	615,185.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	70,280.00	0.00	0.00	70,280.00	0.00	0.00
<b>Totals</b>	1,475,719.17	752,650.17	36,104.00	686,965.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,475,719.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0227 Richey Elem	Indirect/Direct	13,572.00 / 687,490.67	1.97%				
	LE 0228 Richey H S	Indirect/Direct	36,104.00 / 752,650.17	4.80%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0227 Richey Elem			0.0374	0.0385	0.0390	0.0354	1.97%
	0228 Richey H S			0.0374	0.0385	0.0390	0.0354	4.80%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0227 Richey Elem			0.0000	0.0000	0.0000	0.0000	
	0228 Richey H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0227 Richey Elem			0.0374	0.0385	0.0390	0.0354	
	0228 Richey H S			0.0374	0.0385	0.0390	0.0354	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0227 Richey Elem						3.23%	
	0228 Richey H S						3.77%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0393 Richey Public Schools			Your Preliminary Rate by School System (SS) is:			3.50%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**11 Dawson 1029 Deer Creek Elementary**

### 1193 Deer Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	172,504.03	162,591.97	0.00	9,912.06	0.00	0.00
21XX Support Services - Students	4,566.61	4,566.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,895.85	6,895.85	0.00	0.00	0.00	0.00
222X Educational Media Services	28,636.43	15,036.43	0.00	13,600.00	0.00	0.00
23XX Support Services - General Administration	23,291.99	23,291.99	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,926.78	26,476.78	0.00	3,450.00	0.00	0.00
27XX Student Transportation Services	1,018.57	1,018.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,889.67	0.00	0.00	8,889.67	0.00	0.00
<b>Totals</b>	275,729.93	239,878.20	0.00	35,851.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	275,729.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1193 Deer Creek Elem</b>	Indirect/Direct	0.00 / 239,878.20	0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1193 Deer Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1193 Deer Creek Elem			0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
1029 Deer Creek Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.